

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING BALANCE SHEET  
ALL TRUST FUNDS  
SEPTEMBER 30, 1996

	<u>NON-EXPENDABLE TRUSTS</u>	
	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 0	0
Investments	884,090	7,713,590
Receivables		
Accrued Dividends and Interest	2,990	92,244
Due from Other Funds	0	44
Due from Other Governments	0	0
Fixed Assets (Net of Accumulated Depreciation)	0	0
Deposits	0	0
Investments of Deferred Compensation Plan	0	0
	<u>0</u>	<u>0</u>
Total Assets	\$ <u>887,080</u>	<u>7,805,878</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES		
Vouchers Payable	\$ 9,579	127,810
Accrued Payroll	0	0
Due to Other Funds	44	0
Due to Other Governments	0	0
Deferred Compensation Payable	0	0
Total Liabilities	<u>9,623</u>	<u>127,810</u>
FUND BALANCES		
Reserved for Retirement	0	0
Reserved for Endowments	877,457	7,678,068
Total Fund Balances	<u>877,457</u>	<u>7,678,068</u>
Total Liabilities and Fund Balances	\$ <u>887,080</u>	<u>7,805,878</u>

PENSION TRUSTS		AGENCY		
GENERAL EMPLOYEES'	POLICE AND FIRE	ARTS AND SCIENCE DISTRICT GARAGE	DEFERRED COMPENSATION	TOTAL
0	0	4,707	0	4,707
168,904,881	206,502,945	0	0	384,005,506
894,604	1,559,131	0	0	2,548,969
0	0	0	0	44
0	0	3,518	0	3,518
9,159	8,368	0	0	17,527
2,175	0	0	0	2,175
0	0	0	35,943,368	35,943,368
<u>169,810,819</u>	<u>208,070,444</u>	<u>8,225</u>	<u>35,943,368</u>	<u>422,525,814</u>
232,847	396,241	1,172	0	767,649
2,592	2,750	921	0	6,263
900,447	1,225,903	0	0	2,126,394
0	0	6,132	0	6,132
0	0	0	35,943,368	35,943,368
<u>1,135,886</u>	<u>1,624,894</u>	<u>8,225</u>	<u>35,943,368</u>	<u>38,849,806</u>
168,674,933	206,445,550	0	0	375,120,483
0	0	0	0	8,555,525
<u>168,674,933</u>	<u>206,445,550</u>	<u>0</u>	<u>0</u>	<u>383,676,008</u>
<u>169,810,819</u>	<u>208,070,444</u>	<u>8,225</u>	<u>35,943,368</u>	<u>422,525,814</u>

**CITY OF FORT LAUDERDALE, FLORIDA**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
NON-EXPENDABLE TRUST FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1996

	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>	<u>TOTAL</u>
<u>OPERATING REVENUES</u>			
Investment Income			
Interest - Pooled	\$ 65	109	174
Interest and Dividends - Non-Pooled	36,400	432,907	469,307
Gain (Loss) on Sales	<u>94,365</u>	<u>157,485</u>	<u>251,850</u>
Total	130,830	590,501	721,331
Other			
Sale of Cemetery Plots	<u>156,937</u>	<u>266,864</u>	<u>423,801</u>
Total Operating Revenues	287,767	857,365	1,145,132
<u>OPERATING EXPENSES</u>			
Administrative Costs	<u>36,465</u>	<u>433,016</u>	<u>469,481</u>
<u>NET INCOME</u>	251,302	424,349	675,651
<u>FUND BALANCES - BEGINNING OF PERIOD</u>	<u>626,155</u>	<u>7,253,719</u>	<u>7,879,874</u>
<u>FUND BALANCES - END OF PERIOD</u>	\$ <u><u>877,457</u></u>	<u><u>7,678,068</u></u>	<u><u>8,555,525</u></u>

**CITY OF FORT LAUDERDALE, FLORIDA**

**COMBINING STATEMENT OF CASH FLOWS  
NON-EXPENDABLE TRUST FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1996**

	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>	<u>TOTAL</u>
<u><b>CASH FLOWS FROM OPERATING ACTIVITIES</b></u>			
Receipts from Customers	\$ 156,937	266,864	423,801
Payments to Suppliers	<u>(58,230)</u>	<u>(551,717)</u>	<u>(609,947)</u>
Net Cash Provided (Used) by Operating Activities	<u>98,707</u>	<u>(284,853)</u>	<u>(186,146)</u>
<u><b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b></u>			
Repayment of Loans to Other Funds	136,861	0	136,861
Loans from Other Funds	44	0	44
Repayment of Loans from Other Funds	0	(136,861)	(136,861)
Loans to Other Funds	<u>0</u>	<u>(44)</u>	<u>(44)</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>136,905</u>	<u>(136,905)</u>	<u>0</u>
<u><b>CASH FLOWS FROM INVESTING ACTIVITIES</b></u>			
Proceeds from Sales and Maturities of Investments	496,032	2,865,815	3,361,847
Interest and Dividends on Investments	130,496	591,820	722,316
Purchase of Investments	<u>(874,277)</u>	<u>(3,058,139)</u>	<u>(3,932,416)</u>
Net Cash Provided (Used) by Investing Activities	<u>(247,749)</u>	<u>399,496</u>	<u>151,747</u>
<u><b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b></u>	<u>(12,137)</u>	<u>(22,262)</u>	<u>(34,399)</u>
<u><b>CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD</b></u>	<u>12,137</u>	<u>22,262</u>	<u>34,399</u>
<u><b>CASH AND CASH EQUIVALENTS - END OF PERIOD</b></u>	\$ <u>0</u>	<u>0</u>	<u>0</u>
 <u><b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b></u>			
<u><b>OPERATING INCOME</b></u>	\$ <u>251,302</u>	<u>424,349</u>	<u>675,651</u>
<u><b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b></u>			
Interest and Dividends on Investments	(130,496)	(591,820)	(722,316)
Changes in Assets and Liabilities			
(Increase) Decrease in Accrued Dividends and Interest Receivable	(334)	1,319	985
Decrease in Vouchers Payable	<u>(21,765)</u>	<u>(118,701)</u>	<u>(140,466)</u>
Total Adjustments	<u>(152,595)</u>	<u>(709,202)</u>	<u>(861,797)</u>
<u><b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b></u>	\$ <u>98,707</u>	<u>(284,853)</u>	<u>(186,146)</u>

**CITY OF FORT LAUDERDALE, FLORIDA**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
PENSION TRUST FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1996

	<u>GENERAL EMPLOYEES'</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
<u>OPERATING REVENUES</u>			
Contributions			
City	\$ 5,091,855	8,008,653	13,100,508
Employee	2,790,571	2,421,531	5,212,102
State	0	2,217,051	2,217,051
Total	<u>7,882,426</u>	<u>12,647,235</u>	<u>20,529,661</u>
Investment Income			
Interest - Non-Pooled	3,891,401	6,679,810	10,571,211
Dividends	1,865,098	3,451,811	5,316,909
Gain on Sales	14,939,176	8,562,294	23,501,470
Other	194,368	0	194,368
Total	<u>20,890,043</u>	<u>18,693,915</u>	<u>39,583,958</u>
Other	<u>47,443</u>	<u>52,372</u>	<u>99,815</u>
Total Operating Revenues	<u>28,819,912</u>	<u>31,393,522</u>	<u>60,213,434</u>
<u>OPERATING EXPENSES</u>			
Benefits Paid			
Service Retirement	1,035,550	0	1,035,550
Vested Retirement	169,718	0	169,718
Normal Retirement	6,500,434	11,177,900	17,678,334
Early Retirement	2,177,445	0	2,177,445
Disability	270,060	458,702	728,762
Death	424,137	147,593	571,730
Total	<u>10,577,344</u>	<u>11,784,195</u>	<u>22,361,539</u>
Refunds			
Employee Contributions	545,947	18,087	564,034
Interest on Contributions	56,544	312	56,856
Total	<u>602,491</u>	<u>18,399</u>	<u>620,890</u>
Administrative Costs	<u>852,849</u>	<u>1,086,314</u>	<u>1,939,163</u>
Depreciation	<u>2,421</u>	<u>2,292</u>	<u>4,713</u>
Total Operating Expenses	<u>12,035,105</u>	<u>12,891,200</u>	<u>24,926,305</u>
<u>NET INCOME</u>	16,784,807	18,502,322	35,287,129
<u>FUND BALANCES - BEGINNING OF PERIOD</u>	<u>151,890,126</u>	<u>187,943,228</u>	<u>339,833,354</u>
<u>FUND BALANCES - END OF PERIOD</u>	<u>\$ 168,674,933</u>	<u>206,445,550</u>	<u>375,120,483</u>

**CITY OF FORT LAUDERDALE, FLORIDA**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1996

	<u>BALANCE BEGINNING OF PERIOD</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE END OF PERIOD</u>
<u>ARTS AND SCIENCE DISTRICT GARAGE</u>				
ASSETS				
Cash and Cash Equivalents	\$ 27,501	766,918	789,712	4,707
Due from Other Governments	<u>0</u>	<u>3,518</u>	<u>0</u>	<u>3,518</u>
	<u>\$ 27,501</u>	<u>770,436</u>	<u>789,712</u>	<u>8,225</u>
LIABILITIES				
Vouchers Payable	\$ 58	1,172	58	1,172
Accrued Payroll	725	921	725	921
Due to Other Governments	<u>26,718</u>	<u>6,132</u>	<u>26,718</u>	<u>6,132</u>
	<u>\$ 27,501</u>	<u>8,225</u>	<u>27,501</u>	<u>8,225</u>
<u>DEFERRED COMPENSATION</u>				
ASSETS				
Investments of Deferred Compensation Plan	\$ <u>30,757,069</u>	<u>6,519,078</u>	<u>1,332,779</u>	<u>35,943,368</u>
LIABILITIES				
Deferred Compensation Payable	\$ <u>30,757,069</u>	<u>6,519,078</u>	<u>1,332,779</u>	<u>35,943,368</u>
<u>ALL AGENCY FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 27,501	766,918	789,712	4,707
Due from Other Governments	0	3,518	0	3,518
Investments of Deferred Compensation Plan	<u>30,757,069</u>	<u>6,519,078</u>	<u>1,332,779</u>	<u>35,943,368</u>
	<u>\$ 30,784,570</u>	<u>7,289,514</u>	<u>2,122,491</u>	<u>35,951,593</u>
LIABILITIES				
Vouchers Payable	\$ 58	1,172	58	1,172
Accrued Payroll	725	921	725	921
Due to Other Governments	26,718	6,132	26,718	6,132
Deferred Compensation Payable	<u>30,757,069</u>	<u>6,519,078</u>	<u>1,332,779</u>	<u>35,943,368</u>
	<u>\$ 30,784,570</u>	<u>6,527,303</u>	<u>1,360,280</u>	<u>35,951,593</u>